

MISSISSIPPI DEPARTMENT OF REVENUE

Office of Income Notice 80-15-003 November 10, 2015

RELIEF TO SOUTH CAROLINA FLOOD VICTIMS

Mississippi will follow federal extensions granted to South Carolina residents directly affected by the severe storms and flooding that took place on October 1, 2015. Taxpayers residing in South Carolina counties designated as federally declared disaster areas have until February 16, 2016 to file tax returns with a due date on or after October 1, 2015, and on or before February 16, 2016. The Department of Revenue will abate any interest and penalties on original or extended filing and payment due dates, including extended filing or payment due dates, that fall within the postponement period. This does not provide an extension for payments on prior liabilities.

Any disaster area taxpayer who receives a penalty notice should contact our office at 601-923-7700 to receive abatement. In addition, we will work with any taxpayer who resides elsewhere but whose books, records or tax professional are located in the disaster areas.

Mississippi Department of Revenue Office of Income P.O. Box 1033 Jackson, MS 39215